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February 25, 2010

Ms. Pamela J. O'Connell Bureau Chief California Department of Insurance Market Conduct Division 300 Capital Mall, 16<sup>th</sup> Floor Sacramento, CA 95814

RE: Final and Adopted Market Conduct Examination Report Assurity Life Insurance Company, NAIC #71439 Claims Practices, Exam Period 7/1/2008-6/30/2009

Carol S Watson

Dear Ms. O'Connell,

This letter acknowledges receipt and acceptance of the Final Report of Examination as identified above.

We thank you and your staff for the courtesies and professionalism extended to us throughout the examination.

Sincerely,

Carol S. Watson